

FINANCIAL SECRETARIAT

Prescribes the Budget Calendar for 1950-51.

ORDER No. FL. 2681-2743—G.F. 62-49-1, DATED BANGALORE;
THE 26TH OCTOBER 1949.

The attached Calendar for regulating the Budget Work for 1950-51 is approved. The object with which an interval of about a fortnight is allowed for items Nos. 3 and 14 in the Calendar is to secure an even flow of work in the Comptroller's Office and in the Secretariat and to avoid rush of work at the last moment. **All officers handling Budget papers are requested not to take up the entire interval but to strictly adhere to the dates fixed.**

2. With effect from 1st April 1950, the Official year will be reckoned from 1st April to 31st March instead of from 1st July to 30th June as hitherto. The Revised estimates for 1949-50 will therefore be for Nine months (Namely 1st July 1949 to 31st March 1950) and will be based on actuals for 1st five months and estimate for 2nd four months. The Budget for 1950-51 will, however, be for 12 months beginning from 1st April 1950.

3. All estimates require to be framed with the greatest possible care and with particular regard to sanctions and actual requirements. Those relating to heads of receipts should aim at forecasting the realizable result as closely as possible; and those relating to expenditure heads—Revenue and Capital—should be limited to absolute minimum requirements.

4. The estimates for 1950-51 will be presented in two parts—Part I comprising the Revenues of the State and normal expenditure and Part II comprising Development Schemes. Reference is invited to O.M. No. FL. 2546-2640—G.F. 61-49-1, dated 21st October 1949, in the matter of compilation of Part II estimates. In no case should the estimates relating to Part II be included in Part I which should cover only Revenues and Normal expenditure. To facilitate compilation of Part II, an Assistant Comptroller has been placed on special duty under the Commissioner of Economic Development and Planning and the Heads of Departments may seek his assistance in the compilation of estimates. In no case whether in Part I or Part II will lumpsum provisions be considered.

5. Sanctions to establishment and other recurring charges which have not been communicated to the Audit Office on or before the 15th October 1949 need not ordinarily be taken into account in framing expenditure estimates relating thereto. In all cases where allocations have been sanctioned by Government the revised scales should be included and provision made accordingly. In other cases Revised Scales should be shown and a suitable provision deemed sufficient may be included.

6. In the Consolidated Budget Estimates, the totals of major heads should be worked to thousands of rupees and those of minor heads to even hundreds of rupees. This has to be kept in view in fixing the provision under individual heads of account.

7. The Chief Engineer for Irrigation and the Muzrai Commissioner are requested to take timely action to have the detailed estimates of the Irrigation Cess Fund and the General Muzrai Fund, respectively, sanctioned and transmitted, as indicated in Item No. 19 of the Calendar, to the Director of Printing, Stationery and Publications, for being printed and supplied to the members of the Representative Assembly and the Legislative Council along with the copies of the Provisional Budget Estimates.

8. The General Manager, Mysore State Railway, is requested to have the Authorization Rolls and the Capital Budget Estimates sent through the Comptroller, to the Finance Department, with the remarks of the Chief Auditor, for being dealt with in the same manner as the estimates of other departments.

9. The Registrar, Mysore University, is requested to get the estimates of establishment and fixed charges of the University verified by the Comptroller and approved by Government before compiling the provisional edition of the University Budget. He has to furnish details of Development Schemes such as the new colleges functioning at District Headquarters, etc., to the Commissioner of Economic Development and Planning.

10. The Director of Printing, Stationery and Publications, is requested to treat all Budget work as urgent and co-operate with the Comptroller in arranging for the issue of the different editions of the Budget on the due dates. The Director is personally responsible to see that no delay occurs at any stage in the Press and that the Budget work is given the highest priority.

11. If any of the Heads of Departments does not forward or return the Estimates in time according to the Calendar or the time allowed by the Comptroller, the Comptroller will forthwith report the matter to Government after reminding the concerned Department. It may be distinctly understood that Government will not consider any explanations for the delay like absence of the Head of the Department from Headquarters or non-receipt of particulars from subordinate offices, as valid, and Government desire to impress that it is the duty of the Head of the Department to pay special attention to Budget work and to keep up to the time limit.

M. SHAMANNA,
Secretary to Government,
Financial Department.

CALENDAR FOR BUDGET WORK, 1950-51.

By 3rd November 1949.

1. Preparation by Heads of Departments (including Railways) of detailed Estimates of Expenditure (Appendices) on Salaries, Establishments and Allowances (Appendix B), Grants-in-aid (Appendix C) and Scholarships (Appendix D), including those relating to Road Fund, the Record of Rights Fund and the Elementary Education Fund.

3rd November to 15th November 1949.

2. Preparation of the above Appendices by Comptroller (the Railway and the Electrical Departments' Appendices to be prepared by the Chief Auditor, Mysore State Railway, and the Auditor, Electrical Department, and their transmission to Departmental Officers). The Appendices relating to the Food Supply Department will be prepared by the Auditor and Accounting Officer, Food Supply Department, those relating to Public Works Department by the Auditor, Public Works Department and those relating to Education Department inclusive of the Elementary Education Fund by the Financial Assistant to the Director of Public Instruction.

5th November to 18th November 1949.

3. Return of above Appendices by Departmental Officers to Comptroller with remarks regarding changes, if any, required according to standing sanctions, *a copy thereof being sent to the Secretary to Government in the Administrative Department concerned.*

NOTE.—In the case of the Railway, the Electrical and Public Works Departments, the General Manager, Mysore State Railway, the Chief Electrical Engineer, and the Chief Engineers for Roads and Buildings, and Irrigation have to return the Appendices with a statement of alterations required on the basis of standing sanctions to the Auditors concerned, who, in turn, have to send them to the Comptroller with their remarks. Similar procedure as to be adopted by the Directors of Food Supplies and Public Instruction also.

9th November to 23rd November 1949.

4. Submission of the above Appendices to Government by Comptroller with notes indicating points, if any, for orders.

14th November to 28th November 1949.

5. Communication to Comptroller by Government of orders on points referred to under item No. 4.

By 7th December 1949.

6. Submission by Departmental Officers to Comptroller and to *Administrative Departments of Government* of detailed estimates under all Heads of Revenue with reference to five months' actuals with Statements of D.C.B. in Form—Appendix A in the case of Land Revenue, Excise and Income-tax.

NOTE.—The estimates of gross revenue under the following heads will be dealt with at this stage:—

XXIV. Railways.
XXIV-A. Road Transport Services.
XXV. Krishnaraj Sagar Irrigation Works.
XXV-A. Hydro-Electric Works.

XXVIII. Kolar Gold Fields Water Works
XXX. Chamaraj Sagar and Water Works—Road Fund.

For 'II. Forest—I. Sandal Oil,' 'XXVII. Iron and Steel Works and Cement Plant' and 'XXIX. Industrial Works,' however, total estimates working from Opening Balance to Closing Balance will be required.

10th December to 17th December 1949.

7. Submission to Government by Comptroller with Budget Notes of above Revenue Estimates as also the Estimates under "IX. Interest" and "XI. Pensions and Allowances."

15th December to 23rd December 1949.

8. Return to Comptroller of Revenue Estimates by Government with orders.

8th December 1949.

9. Receipt from subordinate Departmental Officers by—

- (1) The Chief Engineers for Roads and Buildings and for Irrigation, of Expenditure Estimate other than for Establishments.
- (2) The Chief Electrical Engineer of estimates of Revenue Expenditure other than Establishments, of Capital (including Stores) and of Depreciation Fund Works.
- (3) The Chief Engineer for Irrigation of Estimates chargeable to Revenue (other than Establishments) and to Capital and for Acreage Contribution from Visvesvaraya Canal Area (with a Demand, Collection and Balance Statement).
- (4) The Director of Public Instruction, of details of Estimates of Expenditure on individual works relating to Education buildings (Appendix F).

10th December 1949.

10. Transmission to Comptroller and to Government in the Finance Department, respectively, of Public Works and Electrical Works Estimates for items other than Establishments, by Chief Engineers for Roads and Buildings and for Irrigation, the Chief Electrical Engineer with detailed lists of works. The estimates relating to Acreage Contribution from Visvesvaraya Canal Area and Water Rate under Visvesvaraya Canal will be accompanied by a Demand, Collection and Balance Statement in the prescribed form.

8th December 1949.

11. Transmission to Comptroller by—

- (1) The General Manager, Mysore State Railway, of Authorization Rolls and Estimates of Works chargeable to Capital (including Stores) and Depreciation Fund (through the Chief Auditor).

NOTE.—The Authorization Rolls should be verified by the Chief Auditor.

- (2) The Railway Secretary, of Capital and Revenue Expenditure Estimates of the Railway worked by M. & S. M. Railway Company (through the Chief Auditor).
- (3) The Vice-Chairman, Board of Management, Mysore Iron and Steel Works, of Estimates of Capital and Depreciation Fund Works of the Concerns under his control.
- (4) The Convener, Board of Management of Industrial Concerns in Mysore, of Estimates of Capital and Depreciation Fund Works of the Concerns under his control.
- (5) The Chief Engineer for Irrigation, of Estimates of Capital and Depreciation Fund Works of the Kolar Gold Fields Water Works and Chamarajasagar and Water Works.
- (6) The Director of Public Instruction, of details of Estimates of Expenditure on individual works relating to Education buildings (Appendix F).

By 17th December 1949.

12. Completion by Heads of Departments of Estimates of Expenditure (other than Appendices B, C and D), including the Estimates of Receipts and Disbursements under Advances and Loans and the following Fund heads:—

- | | |
|-----------------------------|----------------------------------|
| (i) Road Fund | (vi) Irrigation Development Fund |
| (ii) Rural Development Fund | (vii) Elementary Education Fund |
| (iii) Record of Rights Fund | (viii) Inter-Village Road Fund |
| (iv) General Muzrai Fund. | (ix) Industrial Development Fund |
| (v) Irrigation Cess Fund | |

27th December 1949 to 11th January 1950.

13. Preparation by Comptroller of Expenditure Estimates (other than Appendices B, C and D) and of estimates of Loans, Advances and Fund heads based on five months' actuals and their transmission to Departmental Officers.

2nd January to 14th January 1950.

14. Return of the above estimates by Departmental Officers to Comptroller with remarks regarding changes, if any, required on the basis of standing sanctions, a copy of such estimates being simultaneously sent to the Secretary to Government in the Administrative Department concerned.

6th January to 20th January 1950.

15. Submission of the expenditure estimates and the estimates of Loans, Advances and Fund heads to Government by Comptroller with Budget Notes and with notes indicating points, if any, for orders.

12th January to 26th January 1950.

16. Return of expenditure estimates including estimates of Loans, Advances and Fund heads by Government to Comptroller with provisional orders.

2nd February 1950.

17. Submission by Comptroller of Group and Major Head abstracts incorporating orders under Items Nos. 8 and 16 with a General Note and Ways and Means Estimate.

17th February 1950.

18. Communication to Comptroller of orders on Consolidated Budget Estimates

20th February 1950.

19. Transmission to the Director of Printing, Stationery and Publications :—

(1) The Chief Engineer, of the copies of the Budget Estimates of Irrigation Cess Fund sanctioned by Government (English and Kannada).

(2) The Muzrai Commissioner, of the copies of the Budget Estimates of the General Muzrai Fund sanctioned by Government (English and Kannada).

(3) The General Manager, Mysore State Railway, of the Authorization Rolls and Detailed Capital Budget Estimates (including Stores) of the Railway Department (English and Kannada).

28th February 1950.

20. Completion of printing and despatch of printed copies of the Budget to Government.